

HOUSE BILL 1145

By Buck

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following new section:

§ 67-6-396.

(a) There is exempt from the tax imposed by part 2 of this chapter the following energy-efficient items of tangible personal property with a sales price of one thousand five hundred dollars (\$1,500) or less:

- (1) Clothes washers;
- (2) Air conditioners;
- (3) Programmable thermostats;
- (4) Incandescent or fluorescent light bulbs;
- (5) Light fixtures; and
- (6) Refrigerators.

(b) For purposes of this section, "energy efficient item" means an item listed in subsection (a) that has been designated by the United States Environmental Protection Agency or by the United States Department of Energy as meeting or exceeding the agency's energy saving efficiency requirements or that has been designated as meeting or exceeding the requirements under the Energy Star Program of either agency.

SECTION 2. This act shall take effect July 1, 2007, the public welfare requiring it.